



COMMERCIAL FOREST (CF) SUMMARY

(Part 511 of Act 451, P.A. 1994, as amended)

Purpose:

To provide an incentive to private landowners to retain and manage forest land for long-term timber production.

Benefits to the Landowners:

Landowners do not pay ad valorem general property taxes. Instead, the landowners pay a specific tax of \$1.10 per acre annually.

Some Requirements:

- Listed land must be devoted to commercial forest management.
- A minimum of 40 contiguous forested acres in one ownership must be available for listing.
- Listed land must be open to the public for hunting and fishing.
- The landowner must have a forest management plan written by a registered forester or a natural resources professional that describes how the listed land will be managed and that schedules treatments such as reforestation and timber harvesting.
- Listed land cannot be used for agriculture, mineral extraction, grazing, industry, developed recreation, residences, resorts, commercial purposes, or developmental purposes.
- Land managed for Christmas trees is not eligible.
- Newly planted trees must have survived through two growing seasons before the planted land can be considered for listing.

How to Apply:

- Application forms are available from the Forest, Mineral and Fire Management Division, Michigan Department of Natural Resources.
- Landowners should discuss their land with a DNR Forester before applying to list the land.
- Applications must be postmarked no later than June 1 to be considered for listing on January 1 of the following year.
- A non-refundable application fee of \$1.00 per acre up to a maximum of \$1,000 must be submitted with the application.
- Landowners must provide a written forest management plan.
- Landowners must certify that they own the timber rights for the timber on the land.
- Landowners must provide a copy of the recorded deed evidencing ownership of the land to be listed.

Timber Management:

- Landowners must notify the DNR in writing prior to any tree cutting, tree harvesting, or tree removal on listed land.
- All timber management, tree cutting, and reforestation on listed lands must be done according to the written forest management plan in effect for those lands. A violation of the plan is also a violation of the statute.

How to Withdraw:

- Application forms are available from the Forest, Mineral and Fire Management Division, Michigan Department of Natural Resources.
- A withdrawal application fee must be submitted with the application form. The fee for withdrawing 200 acres or less is \$200. The fee for withdrawing 201 acres or more is \$1.00 per acre up to a maximum of \$1,000.
- A withdrawal penalty will be assessed. Using ad valorem information provided by county and township governments, the DNR will calculate the withdrawal penalty and bill the landowner after receipt and processing of the application.

Other:

- If the landowner's CF specific tax is not paid on listed lands each year, those lands may be sold at tax sale and the DNR may remove the land from the program.
- Any document that transfers title to CF land must say that the land is subject to the Commercial Forest statute.
- When title transfers occur on CF land, the landowner must notify the DNR, in writing, within 30 days of the ownership change by providing the DNR with a copy of the recorded deed transferring title.
- The only buildings allowed on listed land are those used for commercial forest management purposes.

Violations of the Statute:

Violations of the statute are misdemeanors subject to fine and/or imprisonment. Harvesting, cutting or removing forest products in violation of the statute, and having a value of more than \$2,500.00, is a felony subject to fine and/or imprisonment.

This is a brief summary of the Commercial Forest statute. The statute, applications and all forms are available upon request and on the DNR webpage at www.michigan.gov/dnr. All requests for applications or information should be directed to:

FOREST, MINERAL AND FIRE MANAGEMENT
MICHIGAN DEPARTMENT OF NATURAL RESOURCES
PO BOX 30452

Telephone (517) 373-1275
TTY/TDD: 711 Michigan Relay Center